#### REMARKS

The Applicant appreciates the time taken by the Examiner to review The Applicant's present application. The Applicant respectfully requests reconsideration and withdrawal of the rejections in the Office Action mailed September 28, 2007.

# Summary of rejections and amendments

In the Office Action mailed September 28, 2007, the previous Examiner rejected claims 1, 3, 4, 6-10, 12-16 and 18-19 under 35 U.S.C. §102, and claims 2, 5 and 17 under 35 U.S.C. 103. The Examiner objected to claim 11, but stated that the subject matter of the claim is allowable. The Applicant has amended claims 1-3, 11 and 13, canceled claim 17, and added new claims 20 and 21. Claims 1-16 and 18-21 are therefore pending in the application.

#### Previous rejections

Claims 1, 3, 4, 6-10, 12-16 and 18-19 were previously rejected under 35 U.S.C. §102(e) as being anticipated by U.S. Patent No. 6,799,234 ("Moon").

The Applicant points out that Moon fails to disclose digital PWM controller chips. Moon discloses master and slave devices (10, 12) but does not disclose that these devices are digital PWM controller chips as recited in the claims. Moon states that the devices may be PC104+ cards, but this designation refers only to the form of the cards. The designation "PC104+" does not imply any particular functionality, and Moon fails to teach that the PC104+ cards are configured to be used as digital PWM controllers.

The Applicant also points out that Moon fails to teach that each of the slave devices, upon detecting a synchronization signal, begins generating a PWM audio output signal that has a known phase relationship to the PWM audio output signals generated by the other devices, as recited in the claims. Moon clearly teaches that the SYN signal is used to communicate the number of fixed-duration time slots in a frame (col. 2, lines 48-49; col. 3, lines 1-3 and 30 31) rather than to cause the slave devices to begin generating PWM audio output signals that have known phase relationships.

The Applicant therefore submits that Moon fails to teach all of the limitations of claim 1 as amended. The Applicant also points out that dependent claims 3, 4, 6-10, 12-16 and 18-19 include additional limitations that further distinguish them from Moon, as identified in the Applicant's previous papers. For at least these reasons, the Applicant respectfully submits that claims 1, 3, 4, 6-10, 12-16 and 18-19 cannot be anticipated by Moon.

Claim 2 was previously rejected under 35 U.S.C. §103(a) as being unpatentable over Moon in view of U.S. Patent No. 5,822,779 ("Intrater"). Claim 5 was previously rejected under 35 U.S.C. §103(a) as being unpatentable over Moon in view of U.S. Patent No. 6,854,053 ("Burkhardt"). Claim 17 was previously rejected under 35 U.S.C. §103(a) as being unpatentable over Moon in view of U.S. Patent No. 6,639,956 ("Song").

The Applicant respectfully submits that, since these claims depend from and contain all the limitations of claim 1, Moon fails to teach all of the limitations of the claims as described above. Neither Intrater nor Burkhardt nor Song teaches the limitations that are missing from Moon, so the combination of Moon with any of the references still fails to teach all of the limitations of the claims. These references therefore fail to support a rejection under 35 U.S.C. §103 as required by M.P.E.P. 2143.

For at least the foregoing reasons, the Applicant respectfully submits that claims 1-10, 12-16 and 18-21 are patentable and requests that the claims be allowed.

### Allowable subject matter

As set forth in the September 28, 2007 Office Action, claim 11 contains allowable subject matter, but was previously objected to as being dependent upon a rejected base claim. Claim 11 has been rewritten in independent form, including the limitations of the base and intervening claims and is therefore believed to be allowable as amended.

## Conclusion

The Applicant has made an earnest attempt to place this case in condition for allowance and, for at least the foregoing reasons, respectfully requests allowance of all claims pending in the application. The Examiner is invited to telephone the undersigned at the number listed below for prompt action in the event any issues remain.

The Applicant hereby petitions for a two-month extension of time for the filing of this response. The appropriate fee is submitted herewith. If any additional extensions of time are necessary to prevent the above referenced application from becoming abandoned, the Applicant hereby petitions for such extensions. If any fees are inadvertently omitted, or if any additional fees are required, or if any amounts have been overpaid, please appropriately charge or credit those fees to Deposit Account No. 50-3085 of the Law Offices of Mark L. Berrier.

Respectfully submitted,

Mark L. Berrier Reg. No. 35,066

Dated: 2/26/08

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